



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
Saturday

2024 മാർച്ച് 30
30th March 2024

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17th Meenam 1199

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.58/2024/TAXES.

Dated, Thiruvananthapuram, 30th March, 2024.

17th Meenam, 1199.

S. R. O. No. 354/2024

In exercise of the powers conferred by section 168A of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) and in partial modification of the notification issued under G.O. (P) No.117/2020/TAXES, dated 30th September, 2020 and published as S.R.O. No.631/2020 in the Kerala Gazette Extraordinary No. 2243 dated 30th September, 2020 and notification issued under



G.O.(P) No.56/2021/TAXES. dated 26th July, 2021 and published as S.R.O. No.566/2021 in the Kerala Gazette Extraordinary No. 2219 dated 27th July, 2021 and notification issued under G.O.(P) No.115/2022/TAXES, dated 13th September, 2022 and published as S.R.O. No.870/2022 in the Kerala Gazette Extraordinary No. 3074 dated 13th September, 2022, and notification issued under G.O.(P) No.61/2023/TAXES, dated 6th May, 2023 and published as S.R.O. No.557/2023 in the Kerala Gazette Extraordinary No. 1559 dated 6th May, 2023, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of the order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

- (i) for the financial year 2018-19, up to the 30th day of April, 2024;
- (ii) for the financial year 2019-20, up to the 31st day of August, 2024.

(2) This notification shall be deemed to have come into force on the 28th December, 2023.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On recommendations of the Goods and Services Tax Council, the Government have decided to extend the time limit specified under sub- section (10) of section 73 for issuance of orders under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period of 2018-19 and 2019-20 in exercise of the powers under section 168A of the Kerala State Goods and Services Tax Act, 2017.

The notification is intended to achieve the above object.

